

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 7485 of 2005

Between:

M/s.Lakshmi Narayana Rice Mill,
rep.by its Prop. G.Satyanarayana,
Venkatapuram, Eluru, West Godavari District.
.

..... PETITIONER

AND

1. The Commissioner of Commercial Taxes,
Andhra Pradesh, Nampally, Hyderabad.
2. The Deputy Commissioner of Commercial Taxes,
Eluru, West Godavari District.
3. The Commercial Tax officer, Eluru Circle,
Eluru, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to pass an order or orders or direction more particularly one in the nature of writ of Mandamus impeaching the Judgment of the Andhra Pradesh sales Tax Tribunal in T.A.No.423/97 dt.21-7-2000 (reported in 34 APSTJ at page NO.153) by declaring

the same as per incuriam bad law, violative of Judicial discipline, in nullity and not having binding force and consequently set aside revised orders (1) R F No.11/03-04 dt.15-3-2004 and (2) RF NO.83/ 2002-03, dated 29-11-2003 passed by the second respondent.

Counsel for the Petitioner: MR.DANTU SRINIVAS

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following:

ORDER: (Per Hon'ble Sri Justice G.Bikshapathy)

1. The matter under challenge in the writ petition is covered by the decision of this Court in W.P.No.5487 of 2004 and batch dated 01.04.2004.

2. Following the said judgment, the writ petition is allowed and the order of the Sales Tax Tribunal in T.A.No.423 of 1997 dated 21.7.2000 is set aside and consequential orders passed by the Deputy Commissioner of Commercial Taxes, Eluru, dated 15.03.2004 and 29.11.2003 are also set aside. No costs.

G.BIKSHAPATHY,J.

P.S.NARAYANA,J.

Date: 07th April 2005.

BSB/STP

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1. The Commissioner of Commercial Taxes,
Andhra Pradesh, Nampally, Hyderabad.

2. The Deputy Commissioner of Commercial Taxes,
Eluru, West Godavari District.

3. The Commercial Tax officer, Eluru Circle,
Eluru, West Godavari District.

4) Two CCs to the Government Pleader for Commercial Taxes, A.P.
High Court Buildings, Hyderabad (OUT).

5. Two CD copies.

Form-NIC-OGS/WP{JA}

Enclosed a copy of the order dt.1-04-2004 in W.P.No.5487 of 2004 and batch.